



FEDERAL ELECTION COMMISSION
Washington, DC 20463

April 24, 2006

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Russell L. Smith
Willkie Farr & Gallagher, LLP
1875 K Street, NW
Washington, DC 20006-1238

Re: AOR 2006-9

Dear Mr. Smith:

This refers to your letter dated February 16, 2006, requesting an advisory opinion on behalf of the American Institute of Certified Public Accountants and its separate segregated fund, the American Institute of Certified Public Accountants Political Action Committee ("AICPA PAC"), concerning the application of the Federal Election Campaign Act of 1971, as amended, and Commission regulations to AICPA PAC's treatment of checks received from partnerships.

Enclosed are Agenda Documents #06-29 and #06-29-A, which the Commission considered on April 20, 2006. On April 20, the Commission failed to approve Agenda Document #06-29-A by a vote of 3-2. *See* 2 U.S.C. 437c(c) and 437d(a)(7) (approval of an advisory opinion requires the affirmative vote of four members of the Commission). The Commission did not vote on Draft A or Draft B of Agenda Document #06-29. No other motions were voted upon.

Accordingly, pursuant to Commission regulations at 11 CFR 112.4(a), you are hereby advised that with this letter the Commission has concluded its consideration of Advisory Opinion Request 2006-9.

Sincerely,

(signed)

Lawrence H. Norton
General Counsel

Enclosures